

UNITED STATES OF AMERICA  
UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

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UNITED STATES OF AMERICA, )  
                                )  
Petitioner,                 ) Case No. 1:12-mc-00075  
                                )  
v.                             ) Honorable Janet T. Neff  
                                )  
GARY L. VANARSDAL,         )  
                                )  
Respondent.                 )  
\_\_\_\_\_)

**REPORT AND RECOMMENDATION**

For the reasons stated in the government's Motion and Memorandum in Support of Motion to Dismiss Petition to Enforce Internal Revenue Service Summons (Dkt. Nos. 22 and 23), the undersigned recommends that the motion (Dkt. No. 22) be GRANTED and the Petition (Dkt. No. 1) be dismissed without prejudice.

Date: September 18, 2014

/s/ Ellen S. Carmody  
ELLEN S. CARMODY  
United States Magistrate Judge

**NOTICE TO PARTIES**

You have the right to review of the foregoing findings by the district judge. Any application for review must be in writing, must specify the portions of the findings or proceedings objected to, and must be filed and served no later than 14 days after the filing of this Report and Recommendation.